

M e m o r a n d u m



To:
KACEY RUGGIERO
CHIEF
Office of Resource Management
and Administration
Division of Transportation Programming

Date: June 10, 2020

File: P2535-0128

From:
MARSUE MORRILL, CPA
AUDIT CHIEF
Independent Office of Audits
and Investigations

SUBJECT: FINAL REPORT – CITY OF DINUBA PROPOSITION 1B AUDIT

At the request of the Independent Office of Audits and Investigations the California Department of Finance, Office of Audits and Evaluations (Finance) completed an audit of the City of Dinuba (City) Proposition 1B funded project listed below.

Project Name

Avenue 416 Widening

Project Number

0613000238

Fund

TCIF

Based on the audit, Finance determined that the City was reimbursed for \$157,239 of unallowable construction expenditures, Financial Delivery Reports were not submitted timely, and the City's bid logs were not retained to support the contract award process. The complete audit report is attached. Please coordinate with the appropriate Caltrans program, and copy us, to provide our office with a corrective action plan, including timelines, by the end of August 2020.

Kacey Ruggiero
June 10, 2020
Page 2

If you have any questions, contact Nancy Shaul, Audit Manager, by email at Nancy.Shaul@dot.ca.gov.

Attachment:

c: Ismael Hernandez, Public Works Director, City of Dinuba

George Avila, Business Manager, City of Dinuba

Sharri Bender Ehlert, Director, District 6, California Department of Transportation

Jim Perrault, District Local Assistance Engineer, District 6, California Department of Transportation

Nancy Shaul, Audit Manager, Independent Office of Audits and Investigations

P2535-0128